

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF MAQUOKETA, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16204900700000 City of Maquoketa 201 E. Pleasant Street Maquoketa, IA 52060 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,636,823		2,636,823	2,464,553
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	2,636,823		2,636,823	2,464,553
Delinquent property taxes	0		0	0
TIF revenues	208,318		208,318	223,974
Other city taxes	669,248	126,139	795,387	872,032
Licenses and permits	16,864	0	16,864	14,425
Use of money and property	312,724	2,658	315,382	156,110
Intergovernmental	1,210,713	0	1,210,713	1,555,436
Charges for fees and service	659,785	2,082,777	2,742,562	1,882,236
Special assessments	0	0	0	0
Miscellaneous	154,668	7,765	162,433	1,190,900
Other financing sources	5,182,049	158,314	5,340,363	6,271,821
Total revenues and other sources	11,051,192	2,377,653	13,428,845	14,631,487
Expenditures and Other Financing Uses				
Public safety	1,571,098	0	1,571,098	1,672,539
Public works	1,338,919	0	1,338,919	1,659,636
Health and social services	0	0	0	0
Culture and recreation	1,189,536	0	1,189,536	1,554,288
Community and economic development	128,923	0	128,923	247,799
General government	565,188	0	565,188	597,779
Debt service	407,791	0	407,791	407,777
Capital projects	1,373,457	0	1,373,457	2,858,379
Total governmental activities expenditures	6,574,912	0	6,574,912	8,998,197
Business type activities	0	1,703,981	1,703,981	2,083,233
Total ALL expenditures	6,574,912	1,703,981	8,278,893	11,081,430
Other financing uses, including transfers out	1,191,545	504,415	1,695,960	2,627,561
Total ALL expenditures/And other financing uses	7,766,457	2,208,396	9,974,853	13,708,991
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,284,735	169,257	3,453,992	922,496
Beginning fund balance July 1, 2015	6,358,985	2,047,770	8,406,755	4,261,704
Ending fund balance June 30, 2016	9,643,720	2,217,027	11,860,747	5,184,200
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 4,190,000	Other long-term debt	\$ 206,384	
Revenue debt	\$ 3,462,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 15,420,932	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF MAQUOKETA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,763,607	708,300		164,916	0	0	2,636,823			2,636,823	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,763,607	708,300		164,916	0	0	2,636,823		T01	2,636,823	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,763,607	708,300		164,916	0	0	2,636,823			2,636,823	6
7	TIF revenues			208,318				208,318		T01	208,318	7
8	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	225,825	0	0	0	0	0	225,825	0	T15	225,825	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	65,007	0	0	0	0	0	65,007	0	T19	65,007	13
14	Other local option taxes	378,416	0	0	0	0	0	378,416	126,139	T09	504,555	14
15	TOTAL OTHER CITY TAXES	669,248	0	0	0	0	0	669,248	126,139		795,387	15
16	Section B - LICENSES AND PERMITS	16,864		0	0			16,864	0	T29	16,864	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,196	248,984	153	0	2,360	0	253,693	2,658	U20	256,351	18
19	Rents and royalties	59,024	0	0	0	0	0	59,024	0	U40	59,024	19
20	Other miscellaneous use of money and property	7	0	0	0	0	0	7	0	U20	7	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	61,227	248,984	153	0	2,360	0	312,724	2,658		315,382	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	5,188	14,379	0	0		0	19,567	0	B89	19,567	27
28	Community development block grants	0	0	0	0		0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0		0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0		0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0		0	0	0	B30	0	31
32		0	0	0	0		0	0	0		0	32
33	Total Federal grants and reimbursements	5,188	14,379	0	0	0	0	19,567	0		19,567	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MAQUOKETA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		758,900					758,900		C46	758,900	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	78,999	3,597	0	0	35,000	0	117,596	0	C89	117,596	49		
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50		
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51		
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52		
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53		
54	Commercial & Industrial Replacement Claim	0	0	0	0	0	0	0	0	C89	0	54		
55		0	0	0	0	0	0	0	0		0	55		
56		0	0	0	0	0	0	0	0		0	56		
57		0	0	0	0	0	0	0	0		0	57		
58		0	0	0	0	0	0	0	0		0	58		
59		0	0	0	0	0	0	0	0		0	59		
60	Total state	78,999	762,497	0	0	35,000	0	876,496	0		876,496	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	232,761	0	0	0	0	0	232,761	0		232,761	63		
64	Library service	0	25,094	0	0	0	0	25,094	0	D89	25,094	64		
65	Township contributions	56,795	0	0	0	0	0	56,795	0	D89	56,795	65		
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66		
67		0	0	0	0	0	0	0	0	D89	0	67		
68		0	0	0	0	0	0	0	0		0	68		
69		0	0	0	0	0	0	0	0		0	69		
70	Total local grants and reimbursements	289,556	25,094	0	0	0	0	314,650	0		314,650	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	373,743	801,970	0	0	35,000	0	1,210,713	0		1,210,713	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water	0	0	0	0	0	0	0	681,139	A91	681,139	73		
74	Sewer	0	0	0	0	0	0	0	1,033,984	A80	1,033,984	74		
75	Electric	0	0	0	0	0	0	0	0	A92	0	75		
76	Gas	12,769	0	0	0	0	0	12,769	0	A93	12,769	76		
77	Parking	0	0	0	0	0	0	0	0	A60	0	77		
78	Airport	0	0	0	0	0	0	0	0	A01	0	78		
79	Landfill/garbage	97,512	0	0	0	0	0	97,512	0	A81	97,512	79		
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MAQUOKETA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	0	0	0	0	0	0	0	0	A94	0	82				
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83				
84	Internet	0	0	0	0	0	0	0	0	A03	0	84				
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85				
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86				
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87				
88	Other:											88				
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89				
90	Police service fees	30,399	0	0	0	0	0	30,399	0	A89	30,399	90				
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91				
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92				
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93				
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94				
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95				
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96				
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97				
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98				
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99				
100	Park, recreation, and cultural charges	439,494	0	0	0	0	0	439,494	0	A61	439,494	100				
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101				
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102				
103	Fuel Sales, misc charges and Internal Service Fund	79,611	0	0	0	0	0	79,611	367,654		447,265	103				
104	TOTAL CHARGES FOR SERVICE	659,785	0	0	0	0	0	659,785	2,082,777		2,742,562	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	57,102	9,897	0	0	25,060	0	92,059	0	U99	92,059	108				
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109				
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110				
111	Fines	14,200	7,554	0	0	0	0	21,754	0	U30	21,754	111				
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112				
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113				
114	Other Revenues	40,855	0	0	0	0	0	40,855	7,765		48,620	114				
115		0	0	0	0	0	0	0	0		0	115				
116		0	0	0	0	0	0	0	0		0	116				
117		0	0	0	0	0	0	0	0		0	117				
118		0	0	0	0	0	0	0	0		0	118				
119		0	0	0	0	0	0	0	0		0	119				
120	TOTAL MISCELLANEOUS	112,157	17,451	0	0	25,060	0	154,668	7,765		162,433	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MAQUOKETA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,656,631	1,776,705	208,471	164,916	62,420	0	5,869,143	2,219,339		8,088,482	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	81,259	0	0	0	0	0	81,259	390	NR	81,649	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	40,492	0	0	0	3,426,804	0	3,467,296	95,458	NR	3,562,754	125				
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126				
127	Regular transfers in and interfund loans	256,326	134,599		236,884	862,376	0	1,490,185	62,466		1,552,651	127				
128	Internal TIF loans and transfers in	0	143,309	0	0	0	0	143,309	0		143,309	128				
129		0	0	0	0	0	0	0	0		0	129				
130		0	0	0	0	0	0	0	0		0	130				
131	TOTAL OTHER FINANCING SOURCES	378,077	277,908	0	236,884	4,289,180	0	5,182,049	158,314		5,340,363	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,034,708	2,054,613	208,471	401,800	4,351,600	0	11,051,192	2,377,653		13,428,845	132				
133												133				
134	Beginning fund balance July 1, 2015	1,415,906	3,200,737	35,254	299,842	1,407,246	0	6,358,985	2,047,770		8,406,755	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,450,614	5,255,350	243,725	701,642	5,758,846	0	17,410,177	4,425,423		21,835,600	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF MAQUOKETA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,189,583	241,354		0	0	0	1,430,937		E62	1,430,937	2
3	Purchase of land and equipment	36,490	0		0	0	0	36,490		G62	36,490	3
4	Construction	0	0		0	0	0	0		F62	0	4
5	Jail — Current operation	0	0		0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0		0	0	0	0		G04	0	6
7	Construction	0	0		0	0	0	0		F04	0	7
8	Emergency management — Current operation	16,888	0		0	0	0	16,888		E89	16,888	8
9	Purchase of land and equipment	130	0		0	0	0	130		G89	130	9
10	Flood control — Current operation	0	0		0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0		0	0	0	0		G59	0	11
12	Construction	0	0		0	0	0	0		F59	0	12
13	Fire department — Current operation	62,431	13,414		0	0	0	75,845		E24	75,845	13
14	Purchase of land and equipment	7,459	0		0	0	0	7,459		G24	7,459	14
15	Construction	0	0		0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0		0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0		0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0		0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0		0	0	0	0		G66	0	19
20	Construction	0	0		0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0		0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0		0	0	0	0		G66	0	22
23	Construction	0	0		0	0	0	0		F66	0	23
24	Animal control — Current operation	3,349	0		0	0	0	3,349		E32	3,349	24
25	Purchase of land and equipment	0	0		0	0	0	0		G32	0	25
26	Construction	0	0		0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0		0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0		0	0	0	0		G89	0	28
29		0	0		0	0	0	0			0	29
30		0	0		0	0	0	0			0	30
31		0	0		0	0	0	0			0	31
32		0	0		0	0	0	0			0	32
33		0	0		0	0	0	0			0	33
34		0	0		0	0	0	0			0	34
35		0	0		0	0	0	0			0	35
36		0	0		0	0	0	0			0	36
37		0	0		0	0	0	0			0	37
38		0	0		0	0	0	0			0	38
39		0	0		0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,316,330	254,768		0	0	0	1,571,098			1,571,098	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MAQUOKETA							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	298,043	386,478		0	0	0	684,521		E44	684,521	42				
43	Purchase of land and equipment	2,383	0		0	0	0	2,383		G44	2,383	43				
44	Construction	0	143,385		0	0	0	143,385		F44	143,385	44				
45	Parking meter and off-street — Current operation	0	0		0	0	0	0		E60	0	45				
46	Purchase of land and equipment	0	0		0	0	0	0		G60	0	46				
47	Construction	0	0		0	0	0	0		F60	0	47				
48	Street lighting — Current operation	36,410	0		0	0	0	36,410		E44	36,410	48				
49	Traffic control safety — Current operation	0	5,979		0	0	0	5,979		E44	5,979	49				
50	Purchase of land and equipment	0	0		0	0	0	0		G44	0	50				
51	Construction	0	0		0	0	0	0		F44	0	51				
52	Snow removal — Current operation	51,711	1,186		0	0	0	52,897		E44	52,897	52				
53	Purchase of land and equipment	0	0		0	0	0	0		G44	0	53				
54	Highway engineering — Current operation	0	0		0	0	0	0		E44	0	54				
55	Purchase of land and equipment	0	0		0	0	0	0		G44	0	55				
56	Construction	0	0		0	0	0	0		F44	0	56				
57	Street cleaning — Current operation	85,545	4,116		0	0	0	89,661		E81	89,661	57				
58	Purchase of land and equipment	0	0		0	0	0	0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	218,574	0		0	0	0	218,574		E01	218,574	59				
60	Purchase of land and equipment	0	0		0	0	0	0		G01	0	60				
61	Construction	0	0		0	0	0	0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	0	0		0	0	0	0		E81	0	62				
63	Purchase of land and equipment	0	0		0	0	0	0		G81	0	63				
64	Construction	0	0		0	0	0	0		F81	0	64				
65	Other public works — Current operation	103,907	1,202		0	0	0	105,109		E89	105,109	65				
66	Purchase of land and equipment	0	0		0	0	0	0		G89	0	66				
67	Construction	0	0		0	0	0	0		F89	0	67				
68		0	0		0	0	0	0			0	68				
69		0	0		0	0	0	0			0	69				
70		0	0		0	0	0	0			0	70				
71		0	0		0	0	0	0			0	71				
72		0	0		0	0	0	0			0	72				
73		0	0		0	0	0	0			0	73				
74		0	0		0	0	0	0			0	74				
75		0	0		0	0	0	0			0	75				
76		0	0		0	0	0	0			0	76				
77		0	0		0	0	0	0			0	77				
78		0	0		0	0	0	0			0	78				
79		0	0		0	0	0	0			0	79				
80	TOTAL PUBLIC WORKS	796,573	542,346		0	0	0	1,338,919			1,338,919	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MAQUOKETA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0		0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0		0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0		0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0		0	0	0	0		G36	0	85
86	Construction	0	0		0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0		0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0		0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0		0	0	0	0		G32	0	89
90	Construction	0	0		0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0		0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0		0	0	0	0		G32	0	92
93	Construction	0	0		0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0		0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0		0	0	0	0		G32	0	95
96	Construction	0	0		0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0		0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0		0	0	0	0		G79	0	98
99	Construction	0	0		0	0	0	0		F79	0	99
100		0	0		0	0	0	0			0	100
101		0	0		0	0	0	0			0	101
102		0	0		0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF MAQUOKETA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	0	300,841		0	0	0	300,841		E52	300,841	122
123	Purchase of land and equipment	0	0		0	0	0	0		G52	0	123
124	Construction	0	0		0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0		0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0		0	0	0	0		G61	0	126
127	Parks — Current operation	93,389	4,585		0	0	0	97,974		E61	97,974	127
128	Purchase of land and equipment	0	0		0	0	0	0		G61	0	128
129	Construction	0	0		0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0		0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0		0	0	0	0		G61	0	131
132	Construction	0	0		0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0		0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0		0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	732,148	0		0	0	0	732,148		E61	732,148	135
136	Other culture and recreation	44,707	13,866		0	0	0	58,573		E61	58,573	136
137	Purchase of land and equipment	0	0		0	0	0	0		G61	0	137
138	Construction	0	0		0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	870,244	319,292		0	0	0	1,189,536			1,189,536	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	43,646	0	0	0	0	0	43,646		E89	43,646	143
144	Purchase of land and equipment	37,610	0	0	0	0	0	37,610		G89	37,610	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	47,667	0	0	0	47,667		E89	47,667	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	81,256	0	47,667	0	0	0	128,923			128,923	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MAQUOKETA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	0	0	0	0	0	0	0		E29	0	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	501,205	63,983	0	0	0	0	565,188		E23	565,188	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	501,205	63,983	0	0	0	0	565,188			565,188	176
177	Section G — DEBT SERVICE	0	0	0	400,401	7,390	0	407,791			407,791	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	400,401	7,390	0	407,791			407,791	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	General	20,000	0		0	1,353,457	0	1,373,457			1,373,457	184
185		0	0		0	0	0	0			0	185
186		0	0		0	0	0	0			0	186
187	Subtotal Regular Capital Projects	20,000	0		0	1,353,457	0	1,373,457			1,373,457	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	20,000	0	0	0	1,353,457	0	1,373,457			1,373,457	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,585,608	1,180,389	47,667	400,401	1,360,847	0	6,574,912			6,574,912	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MAQUOKETA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							335,217	E91		335,217	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							906,721	E80		906,721	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							3,667	E80		3,667	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MAQUOKETA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								116,236		116,236	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246	Employee Health								342,140		342,140	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,703,981		1,703,981	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,585,608	1,180,389	47,667	400,401	1,360,847	0	6,574,912	1,703,981		8,278,893	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	406,435	620,164		0	21,637	0	1,048,236	504,415		1,552,651	255
256	Internal TIF loans/repayments and transfers out	0	0	143,309	0	0	0	143,309	0		143,309	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	406,435	620,164	143,309	0	21,637	0	1,191,545	504,415		1,695,960	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,992,043	1,800,553	190,976	400,401	1,382,484	0	7,766,457	2,208,396		9,974,853	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	3,454,797	52,749	301,241	2,379,662	0	6,188,449			6,188,449	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	1,996,700	0	1,996,700			1,996,700	266
267	Unassigned	1,458,571	0	0	0	0	0	1,458,571			1,458,571	267
268	Total Governmental	1,458,571	3,454,797	52,749	301,241	4,376,362	0	9,643,720			9,643,720	268
269	Proprietary								2,217,027		2,217,027	269
270	Total ending fund balance June 30, 2016	1,458,571	3,454,797	52,749	301,241	4,376,362	0	9,643,720	2,217,027		11,860,747	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,450,614	5,255,350	243,725	701,642	5,758,846	0	17,410,177	4,425,423		21,835,600	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MAQUOKETA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,709,549	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 1,904,542	29U \$ 95,458	39U \$ 142,000	49U \$ 0	49U \$ 0	49U \$ 1,858,000	49U \$ 0	I91 \$ 43,742	
2. Sewer utility	19U 1,692,000	29U 0	39U 90,000	49U 0	49U 0	49U 1,602,000	49U 0	I89 30,029	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. G.O. Notes	19U 875,000	29U 3,440,000	39U 125,000	49U 4,190,000	49U 0	49U 0	49U 0	I89 39,061	
10. Parking Lot Bond	19U 2,000	29U 0	39U 0	49U 0	49U 0	49U 2,000	49U 0	I89 0	
11. Capital Leases	19U 73,650	29U 0	39U 18,197	49U 0	49U 0	49U 0	49U 6,189	I89 0	
12. Loan	19U 186,933	29U 40,492	39U 27,230	49U 0	49U 0	49U 0	49U 200,195	I89 0	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	4,734,125	3,575,950	402,427	4,190,000	0	3,462,000	206,384	112,832	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$		308,418,645		x .05 = \$ 15,420,932	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$		0		11,860,747		11,860,747
REMARKS									V98